

EXHIBIT E



UPS Rate and Service Guide

Daily Rates Effective 01.06.2003

050

Shippers who currently receive Daily Rates, but no longer meet criteria to qualify for Daily Rates will be subject to On-Demand Rates without further notice from UPS. Shippers currently receiving On-Demand Rates who believe that they may qualify for Daily Rates based on a change in their shipper characteristics should contact UPS to request a rate determination. Upon request, UPS will determine the rates applicable to an On-Demand shipper and make adjustments as warranted, in UPS's discretion. UPS also will review the shipper characteristics of On-Demand shippers on a quarterly basis and change applicable rates to Daily Rates when warranted, in UPS's discretion. Any such changes will be applied prospectively only, and shippers will not be entitled to any refunds or credits for charges or rates previously assessed.

Payment of Charges for Domestic Shipments

Unless otherwise agreed to in writing by UPS, shipping charges will be billed to the shipper.

UPS accepts shipments for Collect billing and Third-Party billing provided the consignee or third party has a valid UPS account number and has agreed to accept the charges.

A processing fee, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be charged for a missing or invalid account number when either Collect billing or Third-Party billing has been selected on the source document or in a UPS automated shipping system. An account number is invalid if it is the wrong account number for the bill-to party or if it is the account number for a consignee or third party who fails to pay the shipping charges. In the event of non-payment by the consignee or third party, the charges will be billed back to the shipper.

Billing Options for International Shipments

The amount billed includes, but is not limited to, shipping charges, duties, and taxes, if applicable. Unless otherwise restricted for the destination country in the applicable UPS service guide, UPS provides the following billing options:

- (a) **Prepaid** – The shipper pays all shipping charges, and the consignee pays all other charges.
- (b) **Freight Collect** – The consignee pays all charges.
- (c) **FOB** – The shipper pays shipping charges to the port of export, and the consignee pays the balance.
- (d) **C&F** – The shipper pays shipping charges to the port of import, and the consignee pays the balance.
- (e) **Delivered Duty Paid, V.A.T. Unpaid** – The shipper pays all shipping charges and the destination country's duty, if applicable. The consignee pays the balance, such as V.A.T.
- (f) **Bill Duty/Tax and Shipping Charges to Shipper** – The shipper pays all shipping charges and the destination country's duty and tax, if applicable.

The shipper must notify the consignee prior to shipping if any option other than Prepaid is selected, and that option must be indicated on a UPS source document or in a UPS automated shipping system.

The amount to be billed to the shipper may be billed to a third party. This option is subject to the following conditions:

- The third party must be located in the United States and have a valid UPS account.

- The choice of the option must be indicated as specified above.
- The shipper agrees to guarantee payment of all charges in the event of non-payment by the third party.

Disbursement Fee

In order to expedite customs clearance, UPS may advance duties and taxes on behalf of the payer as dictated by the billing option selected. A Disbursement Fee based on the amount advanced will be assessed and billed to the payer.

Currency Conversion Rate

Charges to a payer's account in a foreign currency will be converted to the payer's currency using a weekly exchange rate secured through Major Money Center Banks, plus an exchange fee, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping.

Payments for Service

UPS's payment terms require payment of all charges within seven (7) days after receipt of the UPS bill. The UPS Tariff contains provisions for a late payment fee on past due balances (including, without limitation, any previously assessed but unpaid late payment fees), and the shipper agrees to pay such late payment fees as may be assessed by UPS.

Notwithstanding any payment or billing option selected, the shipper is ultimately liable for all charges.

UPS reserves the right to bill for shipping charges and all applicable accessorial charges, surcharges, and other charges based upon the characteristics of, and services requested for, packages actually tendered to UPS (collectively "Charges"). UPS reserves the right to audit bills to verify service selection; package or shipment weight; and applicability of any accessorial charges, surcharges, or other charges; and to make appropriate adjustments. If transportation charges are paid for by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card.

Shippers requesting an invoice adjustment (e.g., adjustment of a charge based on an incorrect rate, billable weight, account number, or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days after receiving the contested bill. A partial payment against an invoice is not considered a request for an invoice adjustment.

Residential Delivery

A residential delivery is defined as delivery to a location that is a home, including a business operating out of a home that does not have an entrance open to the public.

UPS Return Services

UPS Returns™

Authorized Return Service (ARS) – ARS is a contractual service that allows the shipper to order preprinted labels to send to their customer. The shipper signs an agreement based upon the average weight and zone of their package characteristics. Upon execution of the agreement, the shipper calls 1-800-PICK-UPS to order return labels that are preprinted with the return address designated in the contract. Upon receipt of the preprinted return labels, the shipper encloses the return label with the outbound shipment or mails the label to the recipient

separately. The recipient affixes the label to the UPS-compatible package and takes the package to an approved return location (ASO, Customer Counter, daily pickup account, Drop Box), gives it to a UPS service provider, or calls 1-800-PICK-UPS to request a pickup for an additional fee. Packages can be retrieved from any address in the 50 states with ARS, where this service is available, via UPS Next Day Air, UPS 2nd Day Air, UPS 3 Day Select, and UPS Ground. Upon delivery of the package, the original shipper is billed the rate based upon the contract. There is no additional accessorial charge.

Print Return Label – Packages can be retrieved from any address in the 50 states with Print Return Label service, where this service is available, via UPS Next Day Air, UPS 2nd Day Air, UPS 3 Day Select, and UPS Ground.

Print Return Label service is not available via UPS Next Day Air Early A.M., UPS Next Day Air Saver, or UPS 2nd Day Air A.M.

The value limit for each Print Return Label package is \$1,000 (U.S.).

When requested via UPS OnLine® WorldShip®, UPS Internet Shipping (effective March 31, 2003), or UPS CampusShip™, a return label will be generated for the package. Upon delivery, a package returned using a Print Return Label will be charged the rate calculated from the pickup location to the destination via the service selected. An additional charge for each Print Return Label package will be assessed when Print Return Label service is requested. The applicable charges will be those set forth in the UPS Rates in effect at the time the charge is applied.

Electronic Return Label – Packages can be retrieved from any address in the 50 states with an Electronic Return Label, where this service is available, via UPS Next Day Air, UPS 2nd Day Air, UPS 3 Day Select, and UPS Ground.

Electronic Return Label is not available via UPS Next Day Air Early A.M., UPS Next Day Air Saver, or UPS 2nd Day Air A.M.

The value limit for each Electronic Return Label package is \$1,000 (U.S.).

Upon delivery, a package returned using an Electronic Return Label will be charged the rate calculated from the pickup location to the destination via the service selected. An additional charge for each Electronic Return Label package will be assessed when Electronic Return Label service is requested. The applicable charges will be those set forth in the UPS Rates in effect at the time the charge is applied.

Print and Mail Return Label – Packages can be retrieved from any address in the 50 states with Print and Mail Return Label service, where this service is available, via UPS Next Day Air, UPS 2nd Day Air, UPS 3 Day Select, and UPS Ground.

Print and Mail Return Label service is not available via UPS Next Day Air Early A.M., UPS Next Day Air Saver, or UPS 2nd Day Air A.M.

The value limit for each Print and Mail Return Label package is \$1,000 (U.S.).

When requested via UPS OnLine WorldShip®, a return label will be generated for the package. Upon delivery, a package returned using a Print and Mail Return Label will be charged the rate calculated from the

a weekly service charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be applied. UPS will call upon each UPS daily pickup service shipping account once each business day to pick up packages for delivery to all points served without a special pickup request and whether or not any packages are available for delivery.

The weekly service charge is based on a daily pickup account's weekly billing total, as reflected in the UPS billing system. The weekly billing total may not necessarily reflect all packages tendered during a calendar week.

The charges are as follows:

— \$0 to \$14.99	\$ 16
— \$15 to \$59.99	\$ 11
— \$60 or more in weekly billed revenue	\$ 7

Ship Notification Charge

Upon request, UPS will provide notification, as directed by the shipper, of a shipment requested by the shipper. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each successfully faxed ship notification.

Saturday Pickup

UPS offers optional Saturday pickup of UPS Next Day Air Early A.M., UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air A.M., and UPS 2nd Day Air shipments for delivery to every address in the United States and Puerto Rico. The shipper should contact UPS for information regarding UPS's Saturday pickup area. UPS Air Services shipments picked up on Saturday receive the same delivery commitment as UPS Air Services shipments picked up on Friday. Saturday pickup service is provided by the following methods:

- A shipper may request Saturday pickup by contacting a UPS Customer Service office on each Saturday, excluding holidays, that the service is needed.
- At the shipper's option, UPS will call at the shipper's premises every Saturday, excluding holidays, to pick up qualifying shipments. A service charge will be assessed if UPS calls at the shipper's premises on Saturday and there are no packages to be picked up on that day.

An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each UPS Air Services package or UPS Hundredweight Air Services shipment tendered to UPS on Saturday.

Saturday Delivery

UPS offers optional Saturday delivery of UPS Next Day Air Early A.M. and UPS Next Day Air Letters and packages, and UPS Hundredweight Next Day Air shipments. Saturday delivery is not available for UPS Next Day Air Saver Letters or packages. The shipper should contact UPS for information regarding UPS's Saturday delivery area. A Saturday Delivery routing label, provided by UPS, must be attached to each package.

The shipper may request optional Saturday delivery of UPS Worldwide Express Plus shipments (subject to value limits) and UPS Worldwide Express shipments to specific locations in Canada, Germany, and the United

Kingdom by indicating the selection of this option on the UPS source document or in a UPS automated shipping system and by attaching a Saturday Delivery routing label provided by UPS to each package.

Optional Saturday delivery of UPS Worldwide Express Plus and UPS Worldwide Express shipments from specific locations in designated countries to specific locations in the United States may be requested by indicating the selection of this option on the UPS source document for each shipment.

An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each UPS Next Day Air Early A.M. and UPS Next Day Air package and for each UPS Worldwide Express Plus and UPS Worldwide Express shipment received for Saturday delivery. This charge is billed to the payer of the transportation charges.

Hold for Pickup Service

The shipper may request UPS to hold a domestic package at a designated UPS facility for pickup by the consignee. For each such package, the shipper will complete an address label showing the words "Hold for Pickup," the consignee's name, telephone number, the name of a contact person, and the full address of the designated UPS facility. In addition, the shipper will apply a UPS Hold for Pickup label below the address label on the package.

UPS will hold the package at the designated facility and will attempt to contact the consignee at the telephone number shown on the label. Packages will usually be made available by 8:30 a.m. on the scheduled day of delivery. Packages not picked up within five (5) business days from the date of arrival will be returned to the shipper.

UPS Next Day Air Early A.M.

Verbal Confirmation of Delivery

The shipper may request optional Verbal Confirmation of Delivery when shipping via UPS Next Day Air Early A.M. When this service is selected, UPS will call the shipper to confirm delivery on the day of delivery. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each Verbal Confirmation of Delivery request and will be billed to the payer of the transportation charges.

Invalid UPS Next Day Air Early A.M.

Shipment Charge

UPS reserves the right to assess a charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, for each UPS Next Day Air Early A.M. package shipped to a destination outside the UPS Next Day Air Early A.M. service area.

UPS Next Day Air and UPS 2nd Day Air Letter Charges

There is no weight limit on Next Day Air Letters containing letters, business correspondence, urgent documents, and electronic media. UPS Next Day Air Letters containing items other than those listed above are subject to the corresponding rates for the applicable weight of the Letter. The weight limit for a 2nd Day Air A.M. or 2nd Day Air Letter containing a letter is 14 oz. The weight limit for a Prepaid 2nd Day Air A.M. Letter is 15 oz., and the weight limit for a Prepaid 2nd Day

Air Letter is 13 oz. The shipper agrees to comply with the requirements of the Private Express Statutes in its UPS Next Day Air Saver, UPS 2nd Day Air A.M., and UPS 2nd Day Air Letters. UPS 2nd Day Air A.M. Letters and UPS 2nd Day Air Letters weighing one (1) pound or more are subject to the corresponding rate for the applicable weight of the Letter.

Delivery Confirmation Services

Delivery Confirmation – At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on a UPS source document or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; or, in the event of a return, the response will indicate the reason for the return and the date processed. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.

Delivery Confirmation Signature Required – A shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response. In such case, an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed.

Delivery Confirmation Adult Signature Required

A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age, before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.

A shipper may elect to direct the response to an address other than the return address specified on the shipping label. In such case, the response will be mailed individually, and an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, will be assessed.

Note: Only valid UPS accounts will receive responses via the mail.

Proof of Delivery (P.O.D.)

Upon request, UPS will provide proof of delivery of a shipment via facsimile (fax) transmission or mail. The request must include a fax number, including area code, for an operating fax machine or an address deliverable by the United States Postal Service. UPS reserves the right to assess the shipper an additional charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, for each successfully transmitted or mailed P.O.D.

Additional Handling Charge

An Additional Handling charge, set forth in the UPS Rates applicable to the shipment in effect at the time of shipping, may be assessed for the transportation of the following:

- Any article that is encased in an outside shipping container made of metal or wood.

United Parcel Service, Inc. (a New York corporation) MC-116200

United Parcel Service, Inc. (an Ohio corporation) MC-115495

United Parcel Service Canada Ltd. MC-186275

**GENERAL TARIFF CONTAINING THE
CLASSIFICATIONS, RULES AND PRACTICES
FOR THE
TRANSPORTATION OF PROPERTY**

In Individual Shipments of Packages or Articles Not Exceeding 150 Pounds Apiece nor exceeding 108 inches in Length, or 130 Inches in Length and Girth combined, except as provided in Item 1030 of Tariff, via all Motor and Substituted Service Between Points and Places in the United States. Certain other classifications, rules and practices may apply as provided in the shipper's contract.

For Reference to Governing Publications see Item 400 of Tariff.

EFFECTIVE: January 6, 2003

Issued By:

OFFICE OF GENERAL COUNSEL
UNITED PARCEL SERVICE, INC.
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Permanent Address:
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6285 Northam Drive, Suite 400
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Permanent Address:
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(an Ohio corporation)
55 Glenlake Parkway, NE
Atlanta, Georgia 30328

ITEM	RULES AND OTHER PROVISIONS WHICH GOVERN THE TRANSPORTATION OF PROPERTY
442	<p style="text-align: center;"><u>RIGHT OF INSPECTION</u></p> <p>UPS reserves the right in its sole discretion to open and inspect any package tendered to it, but is not required to do so.</p>
445	<p style="text-align: center;"><u>DEFINITION OF "PACKAGE"</u></p> <p>The term "package," as used herein, means any container and its contents, and includes Letters as well as any article that may be handled without packaging if the handling thereof can be accomplished in a reasonably safe and practicable manner.</p>
446	<p style="text-align: center;"><u>UPS AUTOMATED SHIPPING SYSTEM AND SOURCE DOCUMENT</u></p> <p>The term "UPS automated shipping system" as used herein, means a UPS Online® shipping system or a UPS Online Compatible shipping system that meets UPS Online requirements at the time of shipment. The term "source document" as used herein, means a document provided by UPS for the purpose of shipping a package via UPS. "UPS automated shipping system" and "source document", individually or collectively, are sometimes referred to herein by the term "UPS shipping system".</p>
447	<p style="text-align: center;"><u>PACKAGE LEVEL DETAIL (PLD) AND SMART LABEL</u></p> <p>Timely upload of Package Level Detail (PLD) is defined as the electronic transmission of all applicable PLD information to UPS at the time that packages are tendered to UPS. PLD as used herein, includes, but is not limited to consignee's full name, complete delivery address and package weight.</p> <p>A smart label as defined herein and described in the <i>UPS Guide to Labeling</i> includes, but is not limited to, MaxiCode, postal code bar code, current UPS Routing Code, appropriate UPS service level icon and a UPS 1Z tracking number bar code.</p>
448	<p style="text-align: center;"><u>DEFINITION OF "DELIVERY"</u></p> <p>Delivery for all purposes shall be deemed to include, but not be limited to: delivery to the consignee or the consignee's actual or apparent agent or representative, delivery to the address or location specified in the UPS shipping system, delivery to a reasonable alternate address or location, delivery in accordance with trade custom or usage, delivery pursuant to UPS's driver release procedures, or delivery otherwise permitted under this Tariff. Unless the shipper requests Delivery Confirmation service requiring a signature, UPS reserves the right, in its sole discretion, to make a delivery without obtaining a signature.</p>
450	<p style="text-align: center;"><u>PAYMENTS FOR SERVICE</u></p> <p>All charges are the responsibility of and must be paid by the shipper. Notwithstanding any payment or billing option selected, the shipper is ultimately liable for all charges.</p> <p>UPS reserves the right to bill for shipping charges and all applicable accessorial charges, surcharges, and other charges based upon the characteristics of, and services requested for, the packages actually tendered to UPS (collectively "Charges"). UPS reserves the right to audit bills to verify service selection; package or shipment weight; and applicability of any accessorial charges, surcharges, or other charges; and to make appropriate adjustments. If transportation charges are paid for by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card.</p> <p>Shippers requesting an invoice adjustment (e.g., adjustment of a charge based on an incorrect rate, billable weight, account number, or type of service, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days of receiving the contested bill, or any billing dispute is waived. A partial payment against an invoice is not considered a request for an invoice adjustment.</p>

ITEM	RULES AND OTHER PROVISIONS WHICH GOVERN THE TRANSPORTATION OF PROPERTY
600	<p align="center"><u>DELIVERY CONFIRMATION SERVICE</u></p> <p>At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on a UPS source document (excluding Air Shipping Documents) or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; however, in the event of a return, the response will indicate the reason for the return and the date processed. An additional charge will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.</p> <p>A shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response at an additional charge.</p> <p>A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge will be assessed for each such response. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.</p> <p>A shipper may elect to direct the response to an address other than the return address specified on the shipping label. In such a case, the response will be mailed individually and an additional charge will be assessed.</p>
601	<p align="center"><u>PROOF OF DELIVERY (P.O.D.)</u></p> <p>Upon request, UPS will provide proof of delivery via facsimile or mail transmission. The request must include a facsimile number, including area code, for an operating facsimile machine, or an address deliverable by the United States Postal Service for mail. UPS reserves the right to assess the shipper an additional charge for each successfully transmitted or mailed P.O.D.</p>
605	<p align="center"><u>ADDITIONAL HANDLING CHARGES</u></p> <p>An additional handling charge in the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will be assessed for the transportation of the following: any article that is encased in an outside shipping container made of metal or wood; any cylindrical item, such as a barrel drum, pail, or tire, that is not fully encased in a corrugated cardboard shipping container; and any package with the longest side exceeding 60 inches or its second-longest side exceeding 30 inches. UPS reserves the right to assess the additional handling charge for any package that, in UPS's sole discretion, requires special handling.</p>
606	<p align="center"><u>FUEL SURCHARGE</u></p> <p>UPS reserves the right to assess a fuel surcharge on all packages without prior notice. This surcharge is subject to adjustment monthly, and will be based on the National U.S. Average On-Highway Diesel Fuel Prices reported by the U.S. Department of Energy for the month that is two months prior to the adjustment. This surcharge applies to domestic and international transportation charges, including the transportation-related accessorials for Saturday Pickup, Saturday Delivery, One-Time Pickup, and Extended Area/Remote Delivery charges. This surcharge will be applied for such periods as UPS, in its sole discretion, may determine necessary. For details regarding the fuel surcharge and to find out the fuel surcharge currently in effect, go to www.ups.com.</p>
1000	<p align="center"><u>DELIVERY SERVICE FOR SHIPPERS RECEIVING DAILY PICKUP SERVICE</u></p> <p>Shippers who elect Daily Pickup Service, pursuant to the terms of Item 575 published herein, may ship general commodities except articles of unusual value (as defined in Item 460), Classes A and B explosives, household goods as defined in 49 U.S.C. § 13102(10), commodities in bulk, commodities requiring special equipment, and those commodities injurious or contaminating to other lading. The rate for delivery of packages between points and places in the United States to a commercial location (a place of business or employment, not including a business operated out of a home that does not have an entrance open to the public) or to a residential location (a location that is a home, including a business operating out of a home that does not have an entrance open to the public) shall be the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping.</p>

United Parcel Service, Inc. (a New York corporation) MC-116200

United Parcel Service, Inc. (an Ohio corporation) MC-115495

United Parcel Service Canada Ltd. MC-186275

**GENERAL TARIFF CONTAINING THE
CLASSIFICATIONS, RULES AND PRACTICES
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In Individual Shipments of Packages or Articles Not Exceeding 150 Pounds Apiece nor exceeding 108 inches in Length, or 130 Inches in Length and Girth combined, except as provided in Item 1030 of Tariff, via all Motor and Substituted Service Between Points and Places in the United States. Certain other classifications, rules and practices may apply as provided in the shipper's contract.

For Reference to Governing Publications see Item 400 of Tariff.

EFFECTIVE: July 14, 2003

Issued By:

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Canada L4V 1X5

Permanent Address:
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ITEM	RULES AND OTHER PROVISIONS WHICH GOVERN THE TRANSPORTATION OF PROPERTY
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445	<p style="text-align: center;"><u>DEFINITION OF "PACKAGE"</u></p> <p>The term "package," as used herein, means any container and its contents, and includes Letters as well as any article that may be handled without packaging if the handling thereof can be accomplished in a reasonably safe and practicable manner.</p>
446	<p style="text-align: center;"><u>UPS AUTOMATED SHIPPING SYSTEM AND SOURCE DOCUMENT</u></p> <p>The term "UPS automated shipping system" as used herein, means a UPS Online® shipping system or a UPS Online Compatible shipping system that meets UPS Online requirements at the time of shipment. The term "source document" as used herein, means a document provided by UPS for the purpose of shipping a package via UPS. "UPS automated shipping system" and "source document", individually or collectively, are sometimes referred to herein by the term "UPS shipping system".</p>
447	<p style="text-align: center;"><u>PACKAGE LEVEL DETAIL (PLD) AND SMART LABEL</u></p> <p>Timely upload of Package Level Detail (PLD) is defined as the electronic transmission of all applicable PLD information to UPS at the time that packages are tendered to UPS. PLD as used herein, includes, but is not limited to consignee's full name, complete delivery address and package weight.</p> <p>A smart label as defined herein and described in the <i>UPS Guide to Labeling</i> includes, but is not limited to, MaxiCode, postal code bar code, current UPS Routing Code, appropriate UPS service level icon and a UPS 1Z tracking number bar code.</p>
448	<p style="text-align: center;"><u>DEFINITION OF "DELIVERY"</u></p> <p>Delivery for all purposes shall be deemed to include, but not be limited to: delivery to the consignee or the consignee's actual or apparent agent or representative, delivery to the address or location specified in the UPS shipping system, delivery to a reasonable alternate address or location, delivery in accordance with trade custom or usage, delivery pursuant to UPS's driver release procedures, or delivery otherwise permitted under this Tariff. Unless the shipper requests Delivery Confirmation service requiring a signature, UPS reserves the right, in its sole discretion, to make a delivery without obtaining a signature.</p>
450	<p style="text-align: center;"><u>PAYMENTS FOR SERVICE</u></p> <p>All charges are the responsibility of and must be paid by the shipper. Notwithstanding any payment or billing plan that is in effect or billing option selected, the shipper is ultimately liable for all charges.</p> <p>UPS reserves the right to bill for all transportation charges and all applicable accessorial charges, surcharges, and other charges based upon the characteristics of, and services requested for, the packages actually tendered to UPS, and will also bill for all late payment fees assessed by UPS (collectively "Charges"). All Charges must be paid in the lawful money of the United States of America.</p> <p>UPS reserves the right to audit invoices to verify service selection; package or shipment weight; and applicability of any accessorial charges, surcharges, late payment fees, or other charges; and to make appropriate adjustments. If Charges are paid by credit card, the shipper expressly authorizes UPS to assess any Charges and to obtain payment of the Charges by use of the credit card.</p> <p>Shippers requesting an invoice adjustment (e.g., adjustment of a Charge based on an incorrect rate, billable weight, account number, type of service, a late payment fee, etc.) or a refund due to a duplicate payment must notify UPS of the request within 180 days of receiving the contested invoice, or any billing dispute is waived. A partial payment against an invoice is not considered a request for an invoice adjustment.</p>

ITEM	RULES AND OTHER PROVISIONS WHICH GOVERN THE TRANSPORTATION OF PROPERTY
590	<p align="center"><u>HAZARDOUS WASTE AND MERCURY-CONTAINING WASTE</u></p> <p>No service shall be rendered in the transportation of hazardous waste. Hazardous waste is a solid waste that meets any of the criteria of hazardous waste as described in Section 261.3 of Title 40 of the Code of Federal Regulations.</p> <p>UPS does not accept for transportation any mercury-containing waste material or used mercury-containing device that is being sent for recycling or disposal. This restriction includes, but is not limited to, spent or broken fluorescent lamps, thermostats, thermometers, or any other used mercury-containing device, including medical devices.</p>
600	<p align="center"><u>DELIVERY CONFIRMATION SERVICE</u></p> <p>At the time a shipper tenders a domestic package to UPS, the shipper may request Delivery Confirmation Service by indicating Delivery Confirmation on a UPS source document (excluding Air Shipping Documents) or in a UPS automated shipping system. Each Delivery Confirmation response will include the date of delivery and either the name of the recipient or the disposition of the package; however, in the event of a return, the response will indicate the reason for the return and the date processed. An additional charge will be assessed for each such response. All responses will be consolidated and provided to the shipper in printed or electronic format.</p> <p>A shipper may request UPS to obtain the recipient's signature and to include it on the Delivery Confirmation response at an additional charge.</p> <p>A shipper may request UPS to obtain the signature of an adult 21 years of age or older and to include it in the Delivery Confirmation response. An additional charge will be assessed for each such response. UPS, in its sole discretion, will determine if delivery can be completed when such a request is made, and may request photo identification indicating the recipient's age before completing delivery. The shipper must use a UPS automated shipping system to initiate a request for this service.</p> <p>A shipper may elect to direct the response to an address other than the return address specified on the shipping label. In such a case, the response will be mailed individually and an additional charge will be assessed.</p>
601	<p align="center"><u>PROOF OF DELIVERY (P.O.D.)</u></p> <p>Upon request, UPS will provide proof of delivery via facsimile or mail transmission. The request must include a facsimile number, including area code, for an operating facsimile machine, or an address deliverable by the United States Postal Service for mail. UPS reserves the right to assess the shipper an additional charge for each successfully transmitted or mailed P.O.D.</p>
605	<p align="center"><u>ADDITIONAL HANDLING CHARGES</u></p> <p>An additional handling charge in the effective UPS Rates applicable to the shipper and the package and in effect at the time of shipping will be assessed for the transportation of the following: any article that is encased in an outside shipping container made of metal or wood; any cylindrical item, such as a barrel drum, pail, or tire, that is not fully encased in a corrugated cardboard shipping container; and any package with the longest side exceeding 60 inches or its second-longest side exceeding 30 inches. UPS reserves the right to assess the additional handling charge for any package that, in UPS's sole discretion, requires special handling.</p>
606	<p align="center"><u>FUEL SURCHARGE</u></p> <p>UPS reserves the right to assess a fuel surcharge on all packages without prior notice. This surcharge is subject to adjustment monthly, and will be based on the National U.S. Average On-Highway Diesel Fuel Prices reported by the U.S. Department of Energy for the month that is two months prior to the adjustment. This surcharge applies to domestic and international transportation charges, including the transportation-related accessororial charges for Saturday Pickup, Saturday Delivery, One-Time Pickup, and Extended Area/Remote Delivery charges. This surcharge will be applied for such periods as UPS, in its sole discretion, may determine necessary. For details regarding the fuel surcharge and to find out the fuel surcharge currently in effect, go to www.ups.com.</p>